

## Notice of Change or Discontinuance

Use this form only if you discontinued or made changes to your business. Complete all sections that apply. Changes provided on this form may also be completed electronically at [mto.treasury.michigan.gov](http://mto.treasury.michigan.gov). If using this form, sign and mail to: Michigan Department of Treasury, Registration Section, PO Box 30778, Lansing MI 48909.

### PART 1: BUSINESS INFORMATION

**YOU MUST SIGN THIS FORM.**

Taxpayer's Business Name and Legal Address	Taxpayer's Business Name and Mailing Address
Change our Business Name and/or Legal Address To: (If P.O. Box Number, you must include a street address)	Change our Business Name and/or Mailing Address To:

### PART 2: DISCONTINUE BUSINESS

Discontinue All Business Tax Types - Effective Date: \_\_\_\_\_

### PART 3: CHANGE TAX TYPE

Effective Date: \_\_\_\_\_

An effective date is **required**  
to add or delete any tax types.

Check the appropriate boxes to add or delete a tax or license from your registration (check all that apply).

ADD DEL

☐☐

Sales Tax

ADD DEL

☐☐

Corporate Income Tax

ADD DEL

☒☐

Payroll/Pension Withholding Tax\*\*

ADD DEL

☐☐

IFTA Licenses

☐☐

Use Tax

☐☐

Michigan Business Tax

☐☐

Motor Fuel Tax License

☐☐

Tobacco Products Tax License

\*\* To add Payroll/Pension Withholding Tax, complete an *Application for Registration* (form 518).

### PART 4: OTHER BUSINESS CHANGES OR INFORMATION

- A seasonal business is required to file monthly for all months the business is open. My business is open from \_\_\_\_\_ to \_\_\_\_\_
- Enter your correct Federal Employer Identification Number\*: \_\_\_\_\_  
**\*NOTE:** IRS written verification is required to change account numbers; include that verification to this document.
- Enter in Part 1 your contact address after the discontinuance or sale of your business.
- Date on which **part** or **all** (circle one) of the business was sold: \_\_\_\_\_
- Buyer's name and address: \_\_\_\_\_
- Attach to this form additional information and any relevant documentation explaining other changes (e.g. mergers and name changes) to your business. If this business was changed (LLC, Limited Partnership, Sole Proprietor, Corporation, or Partnership) complete an *Application for Registration* (form 518) available at [www.michigan.gov/taxes](http://www.michigan.gov/taxes).
- To add or remove number of location(s), go to [mto.treasury.michigan.gov](http://mto.treasury.michigan.gov).

Taxpayer's Signature ( <b>Required</b> )	Print Taxpayer's Name and Title ( <b>Required</b> )	Date
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